

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-34

REPORT DRAFT CONFERENCE (IF REQUESTED)

Purpose

To provide the responsible officials of the audited program an opportunity to state their views concerning the auditors' findings, conclusions, and recommendations, as well as corrections planned.

Background

To ensure that the audit report is fair, complete, and objective, the City Auditor provides the auditee the final audit report draft and the auditee may request a report draft conference to address additional concerns regarding the audit findings and recommendations.

Procedure

Auditee	1. Request the report draft conference.
City Auditor, Supervising Auditor, Audit Staff, Auditee Representatives	2. Hold the exit conference. The Auditee Representatives state their views concerning the auditors' findings, conclusions, and recommendations, as well as corrections planned.
Audit Staff	3. Summarize the discussions at the Report Draft Conference.
City Auditor, Supervising Auditor, and Audit Staff	4. Make the agreed-upon changes to the audit report, if any.
Audit Staff	5. Prepare additional workpapers as necessary to document audit report changes. 6. File all approved audit report changes, Report Draft Conference summary, and revised audit report draft in the audit workpapers.